

## CHAPTER 99-01.3-09 POKER

### Section

99-01.3-09-01	Poker
99-01.3-09-02	Limitations and Fees
99-01.3-09-03	Disclosure
99-01.3-09-04	Recordkeeping

**99-01.3-09-01. Poker.** Poker is a card game dealt by one dealer. A player bets on the cards (hand) the player holds. All bets are collected together in the center of the table which is the pot. There may be an initial ante round and a blind bet by players. Then, after players receive their starting cards and after each round of new cards, there is a betting round. Each round, a player decides whether to continue contending for the pot by calling or raising the bet. After all the dealing of cards and betting has occurred and there are two or more players still in contention, there is a showdown to determine which player has the best hand. The object is for a player to win the pot by making a bet no other player is willing to match or for the player to have the most valuable hand after all the betting is over. Cards and hands are ranked according to the normal rules of poker.

**History:** Effective May 1, 1998; amended effective July 1, 2002.

**General Authority:** NDCC 53-06.1-01.1

**Law Implemented:** NDCC 53-06.1-01.1

### **99-01.3-09-02. Limitations and fees.**

1. An organization may only conduct poker on two occasions per year. An occasion may include more than one site. A nontournament occasion is a twenty-four-hour period of play. Tournament activity is an occasion of not more than three consecutive calendar days of play. Both tournament and nontournament play can occur as part of the same occasion provided that the nontournament play does not exceed a twenty-four-hour period of play.
2. For nontournament play, if an organization does not provide a dealer, players shall use cash. If an organization provides a dealer, players shall use chips. An organization shall charge a player a fee not to exceed two dollars per one-half hour of playing time and collect the fee in advance. An employee shall record the fee when it is collected. The fee schedule must be disclosed or made available to players.
3. For a tournament, an organization may provide a dealer who cannot play in the game or allow the players to alternate as dealers and:
  - a. Advance players with the most number of chips from each preliminary round to the next round or championship round. A player with the most number of chips, based on preliminary rounds or a championship round, wins. An organization may award a prize

to the winning player of each preliminary round. Any remaining players in the tournament may agree to split the prize rather than finish the tournament.

- b. Use no-value chips. The cumulative entry fee, including rebuys or add-ons, for a tournament cannot exceed two hundred dollars per player. Only a cash prize may be awarded and the total prizes may not exceed ninety percent of the entry fees.
4. An organization that conducts poker through a "poker run" involving more than one site shall comply with guidelines prescribed by the attorney general.

**History:** Effective May 1, 1998; amended effective July 1, 2000; July 1, 2002; July 1, 2004; October 1, 2006.

**General Authority:** NDCC 53-06.1-01.1

**Law Implemented:** NDCC 53-06.1-01.1, 53-06.1-07.2

**99-01.3-09-03. Disclosure.** These rules must be disclosed or made available to players:

HOUSE RULES

Must use one deck of cards  
dealt out of the hand

Must use a cut card to conceal the bottom card of the deck

May allow a blind bet and set a minimum table limit

May allow a minimum ante

May allow a maximum of three raises per round

Must limit each raise to an amount equal to  
or greater than the original bet; however, each  
raise must be equal to or greater than the original  
bet of that betting round

PLAYER RULES

Must be twenty-one years of age or older  
No side bets or credit

**History:** Effective May 1, 1998; amended effective July 1, 2002; October 1, 2006.

**General Authority:** NDCC 53-06.1-01.1

**Law Implemented:** NDCC 53-06.1-01.1, 53-06.1-07.2

**99-01.3-09-04. Recordkeeping.** Records must include and be retained for three years from the end of the quarter in which the activity was reported, unless otherwise provided by rule:

1. For each poker occasion:
  - a. The starting and ending cash on hand and chips according to section 99-01.3-03-06;

- b. For nontournament play, the fees collected for each one-half hour interval on each table, number of players, time each fee is collected and the name, signature, and time worked of the employee who collected the fee;
  - c. For tournament play, the fees, rebuys, and add-ons collected, name of each player, and signature and date of the employee who collected the fee;
  - d. For tournament play, prize register according to section 99-01.3-03-07 and record of win according to section 99-01.3-03-08; and
  - e. A summary of gross proceeds, adjusted gross proceeds, cash profit, cash long or short, and bank deposit. The summaries of all poker activity for a quarter must reconcile to the tax return.
- 2. Inventory records according to subsection 4 of section 99-01.3-03-09.
  - 3. The cash profit defined in subdivision i of subsection 6 of section 99-01.3-02-01, verification of the amount deposited according to a bank statement, and an audit of the game's activity according to section 99-01.3-03-10.
  - 4. The count and reconciliation of cash banks according to subsection 6 of section 99-01.3-03-09.

**History:** Effective May 1, 1998; amended effective July 1, 2002; July 1, 2004; October 1, 2006.

**General Authority:** NDCC 53-06.1-01.1

**Law Implemented:** NDCC 53-06.1-01.1